

### ***Caution: DRAFT FORM***

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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Department of the Treasury  
Internal Revenue Service

► Attach to your return.

**2000**Attachment  
Sequence No. **78**

Name(s) shown on return

Identifying number

**Part I** Current Year Credit (See instructions.)

1	Qualified enhanced oil recovery costs . . . . .	1	
2	Current year credit. Multiply line 1 by 15% (.15) (see instructions) . . . . .	2	
3	Enhanced oil recovery credits from flow-through entities		
	If you are a— Then enter total of current year credit(s) from—		
	a Shareholder Schedule K-1 (Form 1120S), lines 12d, 12e, or 13		
	b Partner Schedule K-1 (Form 1065), lines 12c, 12d, or 13		
4	Total current year credit. Add lines 2 and 3 . . . . .	3	
		4	

**Part II** Tax Liability Limit (See Who Must File Form 3800 to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 40 . . . . .		
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .	5	
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable line of your return . . . . .		
6	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 28 . . . . .		
	• Corporations. Enter the amount from Form 4626, line 15 . . . . .	6	
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39 . . . . .		
7	Add lines 5 and 6 . . . . .	7	
8a	Foreign tax credit . . . . .	8a	
b	Credit for child and dependent care expenses (Form 2441, line 9) . . . . .	8b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) . . . . .	8c	
d	Education credits (Form 8863, line 18) . . . . .	8d	
e	Child tax credit (Form 1040, line 47) . . . . .	8e	
f	Mortgage interest credit (Form 8396, line 11) . . . . .	8f	
g	Adoption credit (Form 8839, line 14) . . . . .	8g	
h	District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .	8h	
i	Possessions tax credit (Form 5735, line 17 or 27) . . . . .	8i	
j	Credit for fuel from a nonconventional source . . . . .	8j	
k	Qualified electric vehicle credit (Form 8834, line 19) . . . . .	8k	
l	Add lines 8a through 8k . . . . .	8l	
9	Net income tax. Subtract line 8l from line 7 . . . . .	9	
10	Tentative minimum tax (see instructions):		
	• Individuals. Enter the amount from Form 6251, line 26 . . . . .		
	• Corporations. Enter the amount from Form 4626, line 13 . . . . .	10	
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37 . . . . .		
11	Net regular tax. Subtract line 8l from line 5. If zero or less, enter -0- . . . . .	11	
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions) . . . . .	12	
13	Enter the greater of line 10 or line 12 . . . . .	13	
14	Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	14	
15	Enhanced oil recovery credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return . . . . .	15	

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

Use Form 8830 to claim the enhanced oil recovery credit. Partnerships and S

corporations use the form to figure the credit to pass through to partners and shareholders. The credit is 15% of certain costs paid or incurred in connection with an enhanced oil recovery project.

An owner of an operating mineral interest may claim or elect not to claim this credit on either an original or amended

return at any time within 3 years from the due date of the return (determined without regard to extensions).

**Amount of Credit**

The tentative credit is 15% of qualified costs for the year. The credit is reduced when the reference price, determined